

It does not matter how you look at it, Madam Speaker; the tax burden is excessive and tax rates are too high. Now is the time for across-the-board reductions in the rate of taxation.

While some argue that a 3.5 percent reduction in the top tax rate is adequate for what ails our economy, history tells another story. Woodrow Wilson once said, "The Congress might well consider whether the higher rates of income and profit taxes can in peace times be effectively productive of revenue, and whether they may not, on the contrary, be destructive of the business activity and productive of waste and inefficiency. There is a point at which, in peace times high rates of income and profit taxes discourage energy, remove the incentive to new enterprise, encourage extravagant expenditures and produce industrial stagnation with consequent unemployment and other attendant evils."

Woodrow Wilson was right. During the 1920s, Wilson's leadership led to massive tax rate reductions. Amazingly, revenues actually increased. This is a fact that continues to resurface throughout the taxation history of this country.

The tax cuts which President John F. Kennedy passed in the 1960s ignited a huge economic expansion. The economy grew by more than 40 percent and tax revenues climbed by more than 62 percent.

The effects of the Reagan tax cuts, Madam Speaker, were just as impressive. The economy was pulled out of a severe downturn and a 7 year economic boom of record growth took its place.

During the 1980s, the goal of tax reformers on the left and the right was to reduce marginal rates as much as possible. At the beginning of the 1980s, the top marginal income tax rate was 70 percent; by the end it had fallen to just 28 percent. Support for low marginal tax rates was so widespread that virtually every major nation followed the United States and cut marginal tax rates in the 1980s.

The reasoning behind this phenomenon is simple: If history has taught us anything, it is that a high top rate reduction seldom produces much revenue. The principal effect is to make higher taxes on the poor and the middle class more palpable. In fact, because of inflation and real growth in the economy, in just a few years tax rates originally imposed on the rich often apply to those with middle incomes. The rich, meanwhile, often evade higher rates by making increased use of deductions and other legal tax shelters. In short, Madam Speaker, higher rates tend to encourage the government to add new deductions to the already too-complex Tax Code.

Tax relief, Madam Speaker, could not be a more bipartisan issue. President Franklin Roosevelt warned of an increase in rates when he said, "Taxes

are paid in the sweat of every man who labors because they are a burden on production and are paid through production. If those taxes are excessive," President Roosevelt said, "they are reflected in idle factories, in tax-sold farms, in hordes of hungry people trampling the streets and seeking jobs in vain."

Madam Speaker, we must pass this tax relief for all Americans.

TRIBUTE TO FALLEN HOUSTON LAW ENFORCEMENT OFFICERS

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Texas (Ms. JACKSON-LEE) is recognized for 5 minutes.

Ms. JACKSON-LEE of Texas. Madam Speaker, I rise this morning with a heavy burden for the Houston community and Harris County. I want to offer my deepest respect and sympathy to the families and friends and community of two very brave law enforcement officers, who lost their lives in Houston, Texas, Harris County, this week.

First, Harris County Sheriff's Deputy Joseph Dennis, 35 years old, was shot to death just a couple of days ago. Then, following his tragic death, Albert Vasquez, along with officer Enrique Duharte-Tur, were shot. Officer Duharte-Tur was injured and is now in critical condition, but, sadly, we lost our brother, Albert Vasquez.

It is important to realize that as we are a Nation of laws, we commit ourselves to being law-abiding, and respect the fact that our officers are there every day, men and women, to protect us. And we recognize that though we may have discussions on the best way to uphold the civil liberties of all Americans, we certainly do not in any way take away from the ultimate sacrifice that these brave men and women are willing to commit.

So let me offer to the families, there are no words that can replace a loved one, particularly one who has gone off to do his or her duty, in the line of danger, and does not return home to wife and children, and mother and father, aunts and uncles and cousins. These were tragic incidents, ones that I am appalled at.

It certainly speaks to the issue of where we go in this country; the proliferation of guns, the tragedy of young people who have lost their way and would be, if you will, directed to, inclined to, do such violent and terrible acts.

We hope the perpetrators are quickly brought to justice in this community. But as we move into Memorial Day, I would offer to say that these very fine gentleman should be acknowledged, appreciated, and their families prayed for.

Might I also add that this is Memorial Day weekend, and I would like to say to America, but particularly my

community, because I am so much reminded of the men and women out of the Houston area, the 18th Congressional District and the State of Texas who gave up their lives in the line of duty in the militaries of the United States of America.

So as we leave this place, I would say to all, there may be those who are about to join their families for a good time, but I am very much aware that we should also be joining our families and appreciate the freedom that we have in this country. We have it because of the men and women who gave the ultimate sacrifice, whom we should be honoring on Memorial Day and every day, as those men and women gave their lives for us.

Freedom is not free, and we hold these truths to be self-evident, that we all are created equal, the men and women who have offered themselves in service and ultimately did not return to us, that we appreciate this Memorial Day weekend.

It is my privilege to serve in the United States Congress, but that honor and the right to engage in democratic principles and debate is all because military men and women serve around this Nation, even today, but, more importantly, that they fought in wars, like World War I and World War II, the Korean War, conflicts, and Vietnam.

So it is my special privilege to be able to say to them, thank you, thank you, thank you, for ultimately we all are better off because you lived.

Might I finish, Madam Speaker, because this is a serious time in our country, many have watched the happenings of the last era, or the last 24 hours, and they watched it with surprise. But might I say to the American people and to my colleagues in particular, bless us for having a democracy that allows change to occur peacefully.

I am disappointed that we would take this wonderful time in these few closings moments of this Congress before the Memorial Day holiday to deal with issues like tax cuts, that really do not address the people I have just spoken to, the people who need. I would have hoped we would be addressing the questions of protecting and providing better energy services for our country. But I hope we will be able to do that as we return.

MESSAGE FROM THE PRESIDENT

A message in writing from the President of the United States was communicated to the House by Ms. Wanda Evans, one of his secretaries.

AMERICANS AFRAID OF THEIR OWN GOVERNMENT

The SPEAKER pro tempore. Under the Speaker's announced policy of January 3, 2001, the gentleman from Ohio

(Mr. TRAFICANT) is recognized for 60 minutes as the designee of the minority leader.

Mr. TRAFICANT. Madam Speaker, I want to thank the minority leader and his young floor man, Dan, who does a fine job and a fair job, for giving me this opportunity to speak. Many of the American people know that I go without a committee, but I am a Democrat.

I want to talk about several issues here today that I think are very important. I very seldom take a special order, but while the Congress is involved in negotiations on an important bill affecting the lives of many people, I decided to take this time.

I heard my very good friend the gentleman from Georgia (Mr. COLLINS), a member of the Committee on Ways and Means, talking about the energy problem, and I could not agree with him more. His wisdom and wisdom like that is needed in this Congress. But I also have a different view that goes a little further.

I have a bill in that says that if there is price gouging in America, there should be a \$100 million fine for any company that gouges American consumers of petroleum products. Mobil merged with Exxon; BP with Amoco. Competition is down. I think they are gouging us, and I think a \$100 million fine for anybody artificially raising prices, 9 cents more on the weekend, come on. They get hit once in the pocketbook, and it is all over.

Another thing before I move off that energy issue, I think it is time to tell these monarchs and dictators who control oil overseas that next time they are attacked by Saddam Hussein, call the Welcome Wagon, because Uncle Sam is not going to show up, and we will see those prices go down.

But I am here today to talk about a serious problem in America, a dangerous problem, one that I have seen. Many Americans see it and feel it and may not realize it or come to speak about it, or maybe just whisper it. Many Americans are afraid of their government. They look at the government as a separate entity, the people and the government. It was not designed to be that way. I personally believe the psychology of this change occurred in 1963 with the assassination of President Kennedy. If you believe what the government has told us about that, you believe in the tooth fairy.

But I want to get down now to some specifics that bother me. Before a subcommittee of the Committee on Government Reform of the United States House of Representatives, the people's House, testimony just brought out that four men 30-some years ago were convicted for murder. They were sentenced to life imprisonment. Two of those four convicted murderers, supposedly, died in prison. The other two, Salvadi and Limone, were recently released, because the FBI finally admitted they

had exculpatory evidence that Salvadi and Limone were not the killers, and they protected their valuable informants who did the killing.

When the FBI agent was asked if he had any remorse, his answer was, "What do you expect, tears?" Thirty years, ladies and gentlemen, for a murder they did not commit.

Now, let us look at FBI agent Hanssen; 15 years selling our secrets to the Russians. Do you honestly believe he could do that in the structure of the Federal Bureau of Investigation with no one else knowing it? Come on now.

Now, how about the case in Boston, Massachusetts, where the FBI agent-in-charge has now been indicted? He has been indicted for overlooking murder on behalf of his informants. And guess what the FBI agent-in-charge said? "I was told by my superiors to lie."

Now let us take a look at Waco, David Koresh. They could have arrested him any morning out jogging, but they wanted a sensational bust. Eighty-some Americans killed. Tanks. Thirty children. They could have arrested him any morning. They wanted a sensational case; they now have sensational headaches.

But how about Randy Weaver and his family? I did not agree with his politics. He was a white separatist. But his 14-year-old boy was shot and killed by Federal agents. His wife, holding her infant child, standing in the doorway, horrified over the scene she was witnessing, was shot by one of the FBI's best sharpshooters. Put your finger right between your eyes above your nose. And the court ruled accidental shooting. Why, then, did American taxpayers give \$5 million to Randy Weaver? Was it for justice, or to shut him up?

But now I take you to northeast Ohio. I am the Member that is under indictment, the only American in history to have beaten the Justice Department in a RICO case, pro se, without being an attorney, through a full jury trial. Experts say my chances are 1 in 5 million. Well, there are 275 million Americans. That means I am one of about 55 Americans that have a shot. I am going to take that shot.

Now, here is why: In the early eighties, a man named Charles Carabbia, an underworld figure, was killed in Youngstown, Ohio. Subsequent to that, the FBI said the second most important Mafia informant since Valachi, a man named Angelo Lonardo, gave the government, the FBI, information in 1984, and then gave this same testimony to a Senate subcommittee of the United States Senate.

Angela Lonardo, the underboss of Cleveland, was credited with helping to take down the Mafia in Kansas City and in New Orleans. But listen to what he told the U.S. Senate in 1987, and that he had told the FBI in 1984.

He said two underworld figures by the name of Joseph Naples and James Prato came to him in the early eighties and asked permission to kill Charles Carabbia. He and his boss met with them personally and they said no, work it out. He later testified they came back and said they met with the Pittsburgh Mafia and the Pittsburgh Mafia wants Mr. Carabbia killed. They said no, work it out.

Then Mr. Lonardo, not through Mr. Jones getting information, Mr. Lonardo testified that he heard that Mr. Carabbia was missing and feared murdered. He said several weeks later he got a call from Mr. Prato and Mr. Naples, and Mr. Prato and Mr. Naples met with Mr. Lonardo and his boss, Mr. Licavoli, in a restaurant outside of Cleveland, and said, "We killed Charles Carabbia, and we apologize for leaving his car in the Cleveland area."

Ladies and gentlemen on the House floor, there was no grand jury investigation into the murder of Charles Carabbia. Joseph Naples was murdered in the early nineties by a mob rival and James Prato died of old age, and now affidavits and documents reveal the Youngstown office of the FBI was on the payroll of the mob, Naples and Prato. Documents also show that Assistant U.S. Attorneys were on the payroll of the mob in Cleveland, Ohio.

What has happened to our country here? How did the FBI, the IRS, the EPA, get so strong that we fear them? Who elected them? It is up to Congress to take our country back, so help me God. But there are several things that I have done since my first trial.

So the bottom line is, maybe the government can notify you, and by that I mean the real government, the middle management bureaucrats that are not elected, and if they do not like a Member of Congress, they will go after them. Think about that.

But, you see, since those incidents I have tried to crack down on some of the power. Since being in Congress, I passed four specific laws to deal with the IRS.

The first one said they have to treat us courteously across cultural lines. They have a training program with their agents about taxpayers' rights. They oppose that. They oppose that. We finally passed it. After I threatened a bill and killed a Treasury appropriations bill, they came to me and said, "We will build you a courthouse if you do not do that anymore." I said, "Go right ahead, but put my language in the next bill," and they did. Now they have to have a training program.

The next year I came back and said, what good is a training program if they abuse us? So I was able to pass a little law that said if the IRS abuses you, you can sue them for \$1 million. Shirley Barrons of Derry, New Hampshire, was the first to be successful. The IRS settled out of court for half a million dollars. Did you ever hear of that?

One of the main reasons I voted for Mr. HASTERT, which caused the problems on my side of the aisle, was the Democrat Party would not even have a hearing on a Traficant bill that dealt with important IRS matters.

Before 1997 you were guilty and had to prove yourself innocent in a civil tax case. Most tax cases are civil. If it is crime or fraud, the IRS has the burden, but that is in very few cases. They are usually civil and the burden of proof was on the taxpayer.

The Traficant bill said, look, the IRS comes out to audit you, and you cooperate and they are not satisfied. They decide to litigate. The burden of proof transfers to the Secretary of the Treasury and the IRS. They should have the burden.

The second provision said they can no longer from a back room decide to take your home, they had to have judicial consent. I want to give credit on the floor to Mr. Bill Archer, no longer here, former Republican Chairman of the Committee on Ways and Means, who called me.

My language was not in the original IRS reform bill in 1998 because it was going to be vetoed. It was too strong. Mr. Archer, the gentleman from Illinois (Mr. HASTERT), the gentleman from Tennessee (Mr. DUNCAN), the gentleman from Georgia (Mr. COLLINS), the gentleman from Ohio (Mr. CHABOT), the gentleman from Ohio (Mr. NEY), and the gentleman from Ohio (Mr. LATOURETTE), they helped get the Traficant language in.

I want to give you the statistics. The bill was passed in 1998. Comparing 1997 to 1999 figures, wage attachments, 1997, 3.1 million; 1999, 540,000. Property liens, 1997, 680,000; 1999, 161,000. But, listen to this: "Life, liberty and the pursuit of property." That was the language, the original founding fathers' language. The last change to one of our great documents was "life, liberty and pursuit of happiness." That is how important property was. Property seizures, 1997, 10,037; 1999, 151.

When they needed judicial consent and had to prove it, they could not take our homes. They were stealing our homes. What is wrong with us, America?

So it is time now for some additional reforms. There are two of them. The major reform bill that I have before the Congress now is known as the Fair Justice Act. It requires the President nominate for a 10-year term a Director of the Fair Justice Agency, who must be confirmed by the Senate, with one exclusive role, to investigate and prosecute wrongdoing and crime in the Justice Department.

Madam Speaker, they investigate themselves. The fox in the hen house investigates the fox that raided the hen house. Do you really believe that jury in Waco got the true facts?

We spent \$40 million on Monica. Now, look, the President may have been a

threat to chastity, but he was not a threat to liberty. And we did not spend one dime on China. China, who has taken \$100 billion of trade surplus out of America, buying nuclear attack submarines, intercontinental ballistic missiles, and have announced they have aimed them at us. We are financing World War III, and there was no investigation whether a Red Chinese general gave money to the Democratic National Committee. Shame, shame.

Lastly, dealing with the IRS, listen carefully. The gentleman from Georgia (Mr. COLLINS) touched on it. We need a flat tax in America. But why should it be an income tax? A recent study from Harvard said 24 percent of the cost of an American-made automobile is the Tax Code, and when it is shipped overseas it gets hit with a value added tax. Is it any wonder we do not export any cars? Thirty-three percent of the cost of a loaf of bread is the Tax Code.

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I think, hey, you do not have to be a rocket scientist here. The Tazuin-Traficant 15 percent national retail sales tax will be introduced as soon as this tax bill is completed now before the Congress.

I am going to vote for those tax cuts. Here is how the Tazuin-Traficant bill works: No more income tax, no more withholding, no more capital gains tax, no more inheritance tax, no more tax on savings, no more tax on education, no more tax on investment, and the IRS is abolished. Nothing personal here.

Forty-five States already collect a State sales tax. They get one penny per dollar to collect the tax. The companies who do the selling get half a penny for their paperwork. We get 98.5 cents. You will be surprised to find out that 90 percent of all retail sales are conducted by less than 9 percent of American retailers.

Madam Speaker, what do we need the IRS for? How can there be freedom in America if you have to look through the Tax Code to see if you should buy a car this year or sell your apartment this year? Why should we have to look into a Tax Code to see if we can give our property to our kids? What is wrong? What happened to America? What has happened here? Something is very wrong.

MEMORIAL DAY, A SPECIAL THANKS TO WORLD WAR II VETERANS

Mr. TRAFICANT. Now we come to Memorial Day, and I want to thank all of the veterans. I recently spoke on the construction of the World War II Monument on the Mall; certainly hallowed ground indeed. Washington, Jefferson, think about it. Founders. Lincoln preserved America. All our veterans are special, but the generation of World War II, those who died and those who still live, they not only saved America, they saved the entire world. It is right

and fitting that that monument be built on the mall.

Thank a veteran. I thank all veterans for preserving our freedom. I say this to all veterans, you have won the wars but, by God, the politicians have lost the peace.

It is time to bring our country back to the people. I have confidence in this Congress. I have confidence in Speaker HASTERT. IRS reform is important, welfare reform. Now it is time to reform the powerful Justice Department and now it is time to put the people in our government back together.

People should not be afraid of the government. We are the government.

I want to thank the Democrat leadership for allowing me this time, and I appreciate some of the things that they have done recently to promote involvement in school construction and other actions in education.

ETHANOL PRODUCTION IS PART OF THE ENERGY SOLUTION

The SPEAKER pro tempore (Mr. KIRK). Under a previous order of the House, the gentleman from Nebraska (Mr. OSBORNE) is recognized for 5 minutes.

Mr. OSBORNE. Mr. Speaker, over the last several days a great deal has been said about our national energy crisis. Unfortunately, most of the commentary has centered on finding blame. At various times, the Bush administration, the Clinton administration, the California legislature, energy companies, environmentalists and others have been blamed.

As I see it, the main value of looking at the past is to make sure we do not repeat the same mistakes that caused the current problem. However, dwelling on the past and attempting to fix blame serves no useful purpose and actually impedes progress. What is needed now is to identify solutions and start moving toward those solutions.

In my previous profession, which was coaching, there are all kinds of people that could say what went wrong and why it went wrong, but this really did not accomplish anything. What we were looking for was people with proactive ideas, because they were able to help relieve the situation.

Part of the solution to the current energy crisis that would appear to benefit all factions involved would be that of ethanol production. The use of ethanol in gasoline has been proven to reduce harmful emissions by 30 to 50 percent and is a renewable source of energy. Therefore, it benefits the environment and should certainly please the environmental community. It has a potential to reduce our dependence on foreign oil by a small but significant amount, which serves our national interests and benefits consumers.

It utilizes grain surpluses, improves commodity prices and benefits the agricultural community. If you look at